




# School Budget Primer




Override Study Committee  
November 20, 2017



# Agenda

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1. Education Obligations
2. Enrollment Planning and Impact
3. Funding Sources - All Funds
4. Budgeting Best Practices
5. PSB Budget
  - a. Strategic Plan
  - b. Budget Structure
  - c. Budget Pressure
  - d. 2015 Override Reconciliation
6. Comparable Districts
7. Shared and Open Data



*Supplemental  
Reading Materials  
are available at the  
[Green Links](#)*

# The Town's Education Obligation

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All school-age children who live in Massachusetts  
are entitled to attend a public school free of charge and  
all children between the ages of 6 and 16 must attend school.

Parent/Guardian obligation and may choose from...

<http://www.doe.mass.edu/finance/schoolchoice/choice-guide.html>

# Parent/Guardian Choice

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1. Attending Home School District (Public Schools of Brookline)
2. Attending Public School Outside Home District
  - a. The Inter-District School Choice Program
  - b. Charter Schools
  - c. Vocational Technical Education Programs (Out-of-District Vocational Technical Education Programs - Minuteman and Agricultural Schools - Norfolk Aggie)
  - d. METCO
  - e. Commonwealth Virtual Schools (CMVS)
  - f. Massachusetts Academy of Math & Science at WPI
3. Private Education and
4. Home Schooling

<http://www.doe.mass.edu/finance/schoolchoice/choice-guide.html>

# Education Funding Sources

Base cost/Tuition  
+ transportation\*  
+ IEP/504\*  
Town Obligation to Fund

1. Attending Home School District\*
2. Attending Public School Outside Your Home District
  - a. The Inter-District School Choice Program
  - b. Charter Schools
  - c. Vocational Technical Education Programs (Out-of-District Vocational Technical Education Programs and Agricultural schools)\*
  - d. METCO\*
  - e. Commonwealth Virtual Schools (CMVS)
  - f. Massachusetts Academy of Math & Science at WPI
3. Private Education and
4. Home Schooling

1. Tax Levy/Chapter 70/Local Receipts\*
2.
  - a. Cherry Sheet Offset
  - b. Cherry Sheet Offset
  - c. Tax Levy/Chapter 70/Local Receipts\*
  - d. Tax Levy/Local Receipts/Grant\*
  - e. Cherry Sheet Offset
  - f. Cherry Sheet Offset
3. Parent Funding\*
4. Parent Funding\*

# Enrollment - Planning & Impact

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1. [2016 Preliminary Enrollment Projection](#)
2. [DESE State Enrollment Data - Reported Enrollment 2007 to date](#)
3. [2007 - 2014 Action History due to enrollment](#)
4. [BROOKLINE SCHOOL POPULATION AND CAPACITY EXPLORATION \(B-SPACE\) COMMITTEE - Final Report September, 2013](#)
5. [Enrollment, Capacity, and Utilization Study Draft Final Report April 2, 2012](#)

# 10 Year Enrollment Snapshot

Enrollment by Grade (2016-17)																	Enrollment by Grade (2006-07)																	Growth
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total		PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total	
<a href="#">Brookline Early Education Program at Beacon</a>	60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60																	60	
<a href="#">Brookline Early Education Program at Putterham</a>	64	-	-	-	-	-	-	-	-	-	-	-	-	-	-	64																	64	
<a href="#">Brookline High</a>	13	-	-	-	-	-	-	-	-	-	500	509	492	479	16	2,009	<a href="#">Brookline High</a>	15	-	-	-	-	-	-	-	-	-	421	474	467	467	6	1,850	159
<a href="#">Edith C Baker</a>	-	83	76	103	72	106	80	74	91	79	-	-	-	-	-	764	<a href="#">Edith C Baker</a>	16	80	77	74	66	70	75	78	53	75	-	-	-	-	-	664	100
<a href="#">Edward Devotion</a>	-	91	101	93	97	100	92	77	72	75	-	-	-	-	-	798	<a href="#">Edward Devotion</a>	16	85	83	69	73	86	77	78	69	83	-	-	-	-	-	719	79
<a href="#">Heath</a>	29	47	66	71	67	71	53	65	52	57	-	-	-	-	-	578	<a href="#">Heath</a>	14	54	45	52	39	41	34	36	35	40	-	-	-	-	-	390	188
<a href="#">John D Runkle</a>	14	58	66	70	74	69	66	66	70	60	-	-	-	-	-	613	<a href="#">John D Runkle</a>	17	63	61	36	53	59	43	40	62	46	-	-	-	-	-	480	133
<a href="#">Lawrence</a>	-	80	89	88	85	88	79	62	79	61	-	-	-	-	-	711	<a href="#">Lawrence</a>	29	77	78	49	54	59	51	40	45	46	-	-	-	-	-	528	183
<a href="#">Michael Driscoll</a>	14	61	58	76	63	70	68	66	66	58	-	-	-	-	-	600	<a href="#">Michael Driscoll</a>	41	53	43	38	37	42	37	35	45	37	-	-	-	-	-	408	192
<a href="#">Pierce</a>	-	96	113	106	111	91	83	88	86	80	-	-	-	-	-	854	<a href="#">Pierce</a>	15	76	67	60	67	62	70	55	59	56	-	-	-	-	-	587	267
<a href="#">The Lynch Center</a>	68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	68	<a href="#">The Lynch Center</a>	59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	59	9
<a href="#">William H Lincoln</a>	-	66	58	71	64	82	63	51	60	61	-	-	-	-	-	576	<a href="#">William H Lincoln</a>	31	61	42	45	63	33	48	44	48	42	-	-	-	-	-	457	119
District	262	582	627	678	633	677	584	549	576	531	500	509	492	479	16	7,695	District	253	549	496	423	452	452	435	406	416	425	421	474	467	467	6	6,142	1,553

Source: [DESE School and District Profiles](#)

# 10 Year Enrollment Snapshot

School	School Year	PK	K	1	2	3	4	5	6	7	8	Total
Baker	2006-07	16	80	77	74	66	70	75	78	53	75	664
	2016-17	--	83	76	103	72	106	80	74	91	79	764
Heath	2006-07	14	54	45	52	39	41	34	36	35	40	390
	2016-17	29	47	66	71	67	71	53	65	52	57	578
Lincoln	2006-07	31	61	42	45	63	33	48	44	48	42	457
	2016-17	--	66	58	71	64	82	63	51	66	61	576
Source: <a href="#">DESE School and District Profiles</a>												

# 10 Year Enrollment Snapshot

School	School Year	PK	K	1	2	3	4	5	6	7	8	Total
Driscoll	2006-07	41	53	43	38	37	42	37	35	45	37	408
	2016-17	14	61	68	76	63	70	68	66	66	58	600
Pierce	2006-07	15	76	67	60	67	62	70	55	59	56	587
	2016-17	--	96	113	106	111	91	83	88	86	80	854
Devotion	2006-07	16	85	83	69	73	86	77	78	69	83	719
	2016-17	--	91	101	93	97	100	92	77	72	75	798
Source: <a href="#">DESE School and District Profiles</a>												

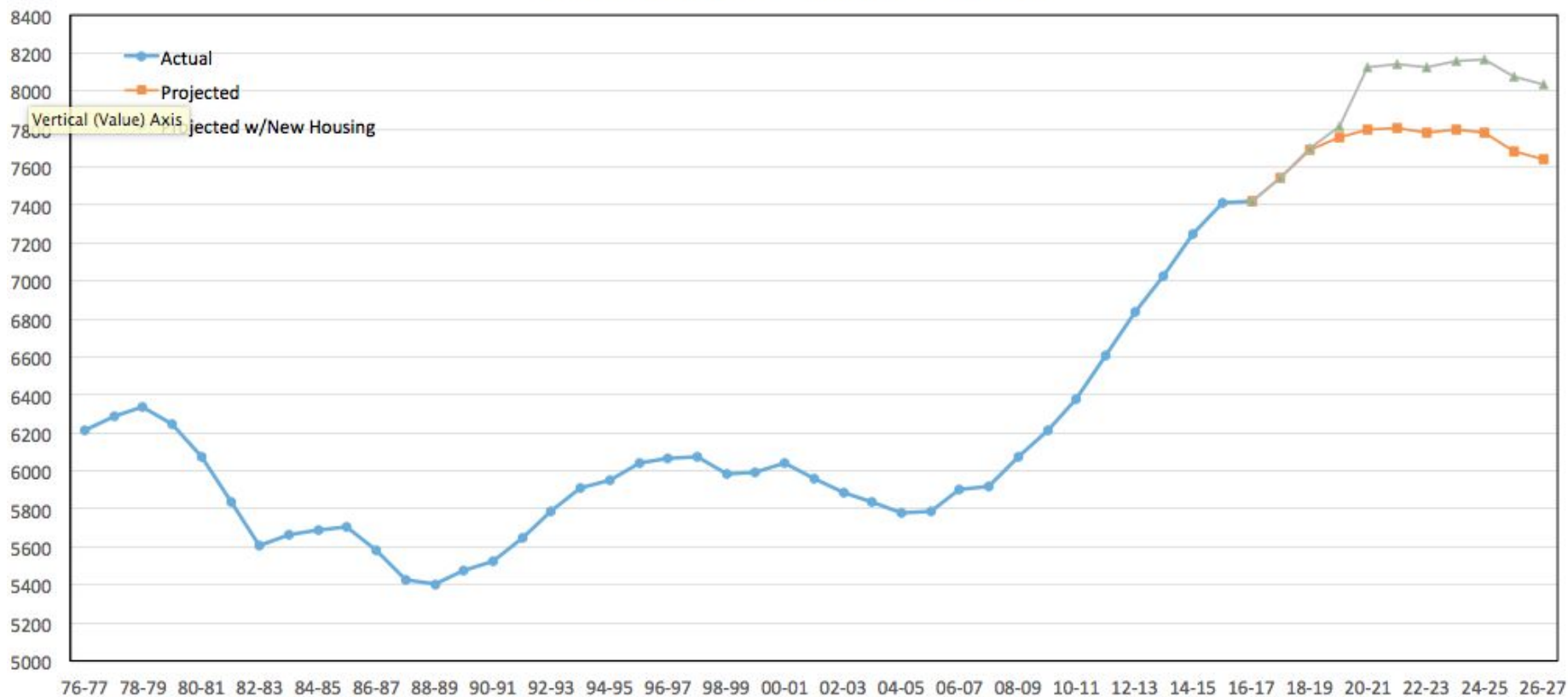
# 10 Year Enrollment Snapshot

	2005 - 2006	2017 – 2018 (unofficial)	# Growth since 2005	% Growth since 2006
Baker	647	759	112	17%
Devotion	670	804	134	20%
Driscoll	366	613	247	67%
Heath	360	534	174	48%
Lawrence	478	727	249	52%
Lincoln	410	578	168	41%
Pierce	546	854	308	56%
Runkle	427	613	186	44%
	3,904	5,482	1,578	40%

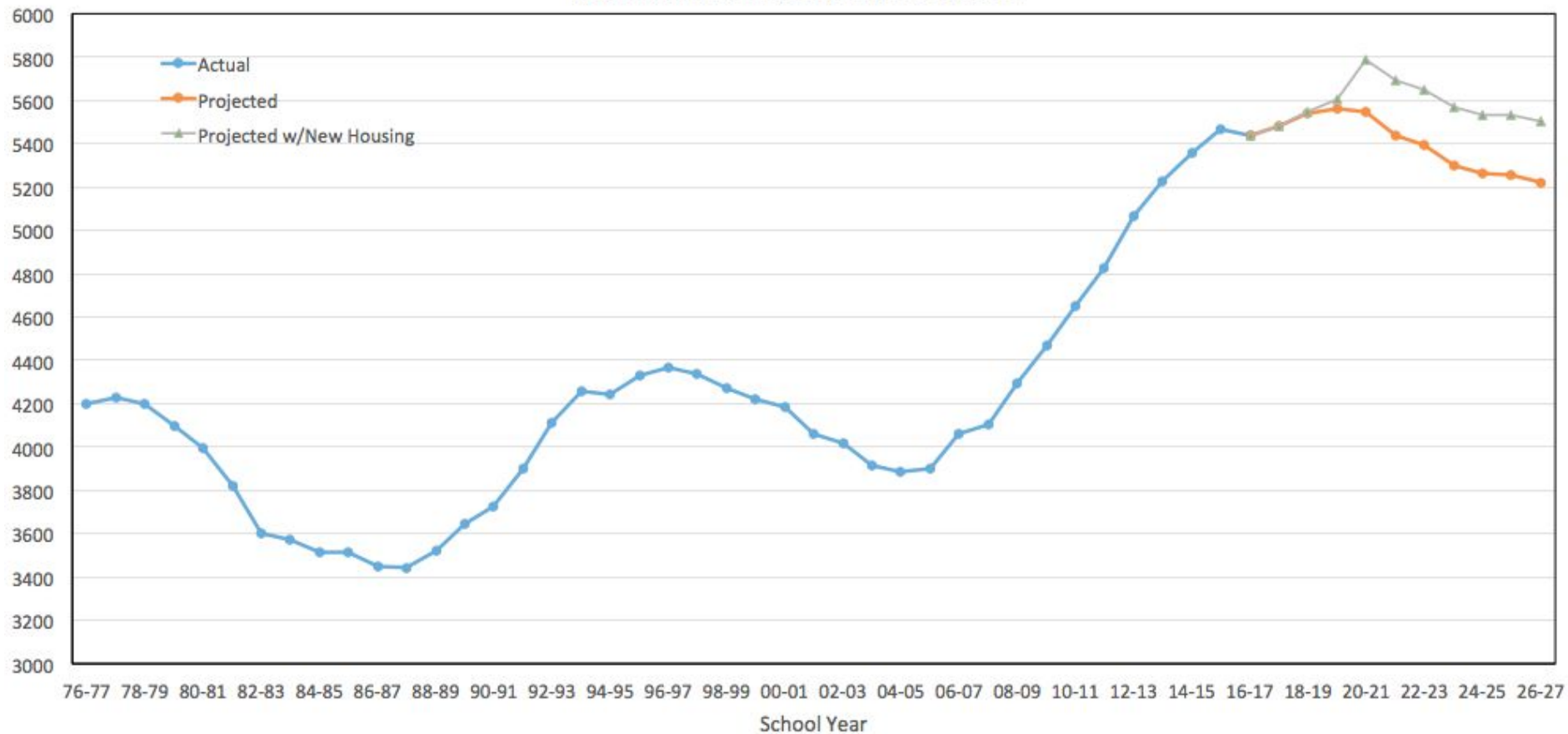
Source: [DESE School and District Profiles](#)

# K-12 Enrollment - Historical Context

September 30, 1977 to September 30, 2016  
Projections through September 30, 2026



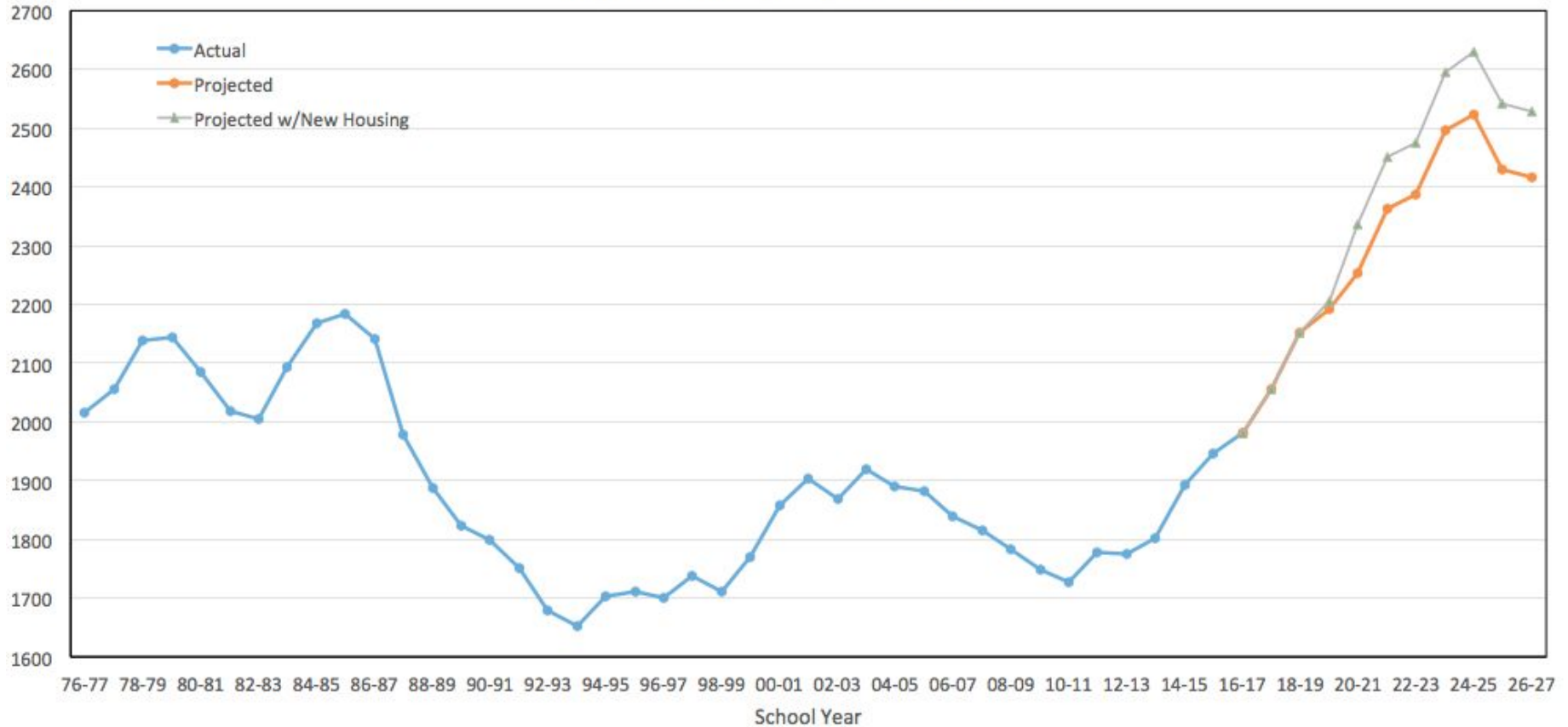
**K-8 Enrollment – Historical Context**  
Actuals Through September 30, 2016  
Projections Through September 30, 2026



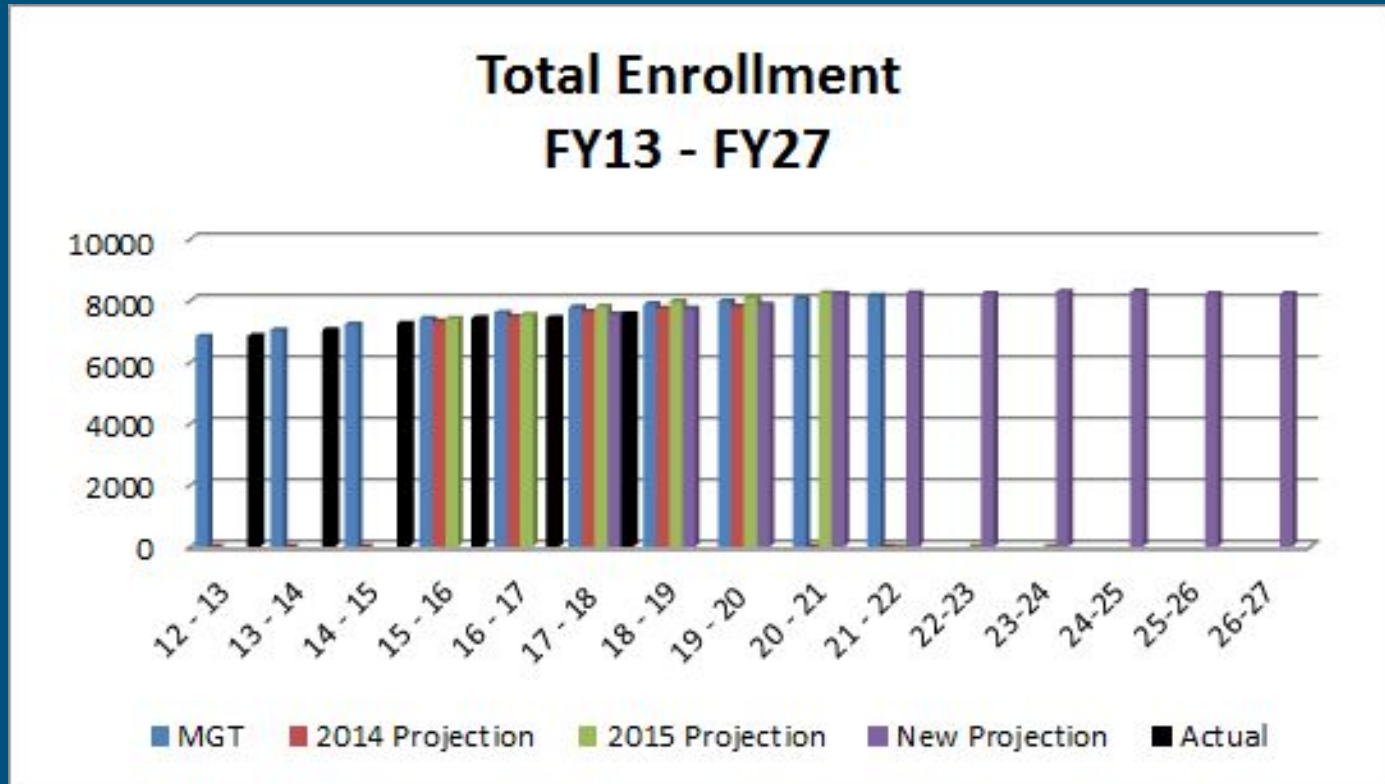
## High School Enrollment – Historical Context

Actuals Through September 30, 2016

Projections Through September 30, 2026



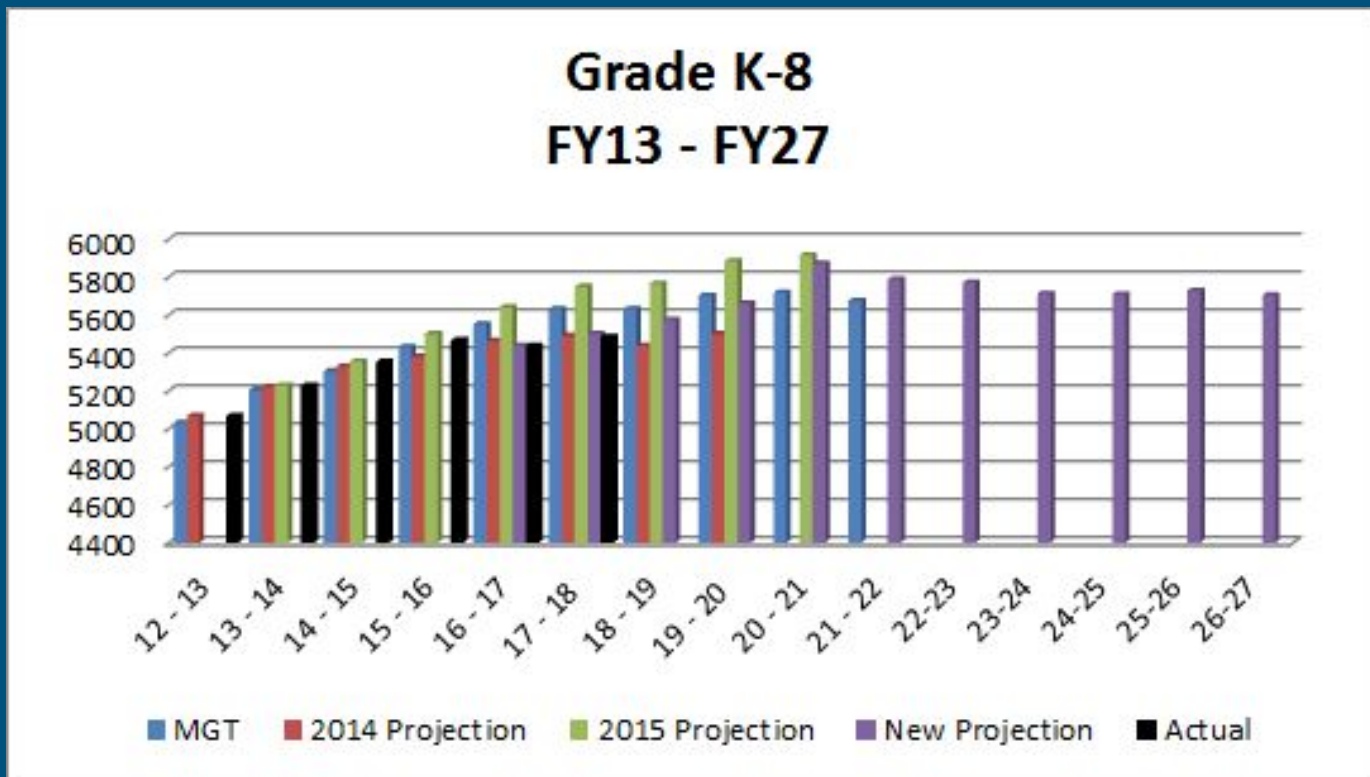
# MGT/2014/2015 vs Actual vs New Projection



[MGT  
Report](#)

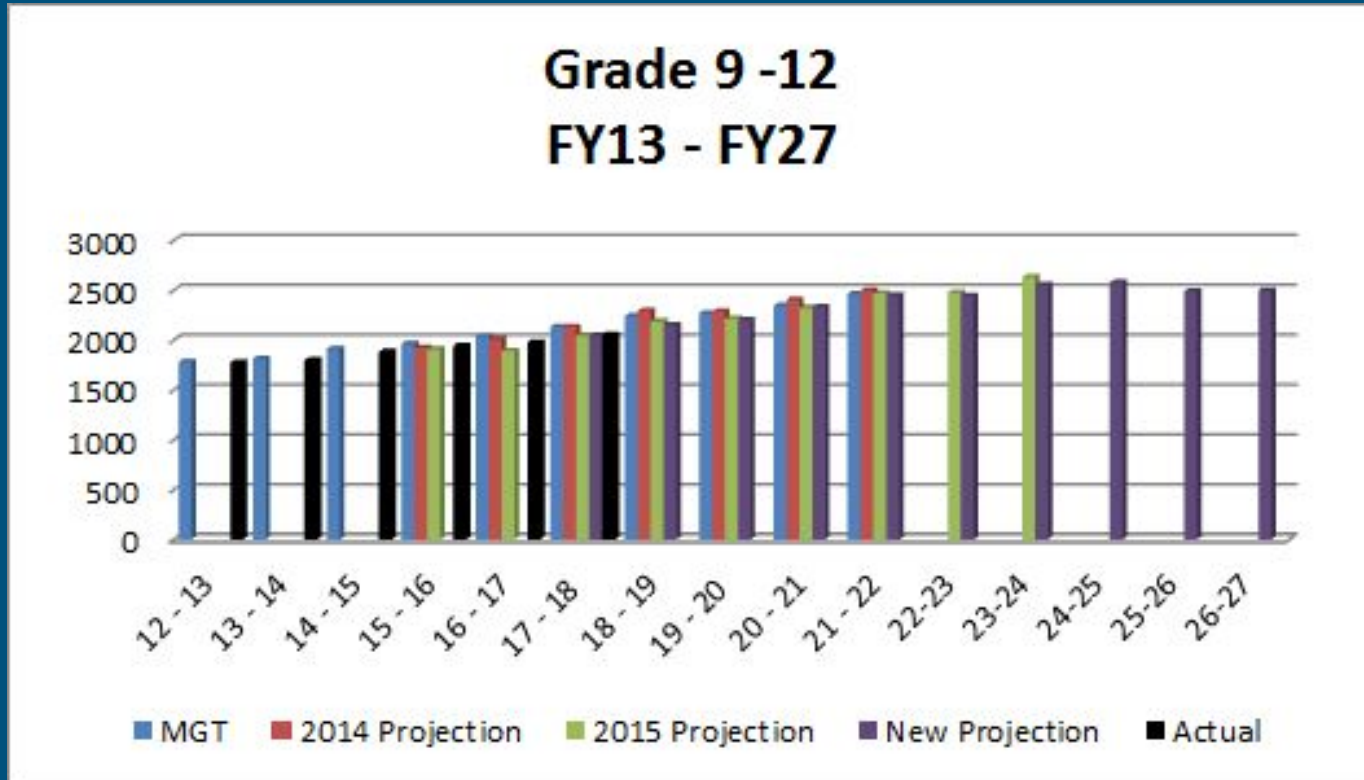
[2016  
Enrollment  
Report](#)

# MGT/2014/2015 vs Actual vs New Projection



# MGT/2014/2015 vs Actual vs New Projection

BHS  
Expansion  
planned for  
90-95%  
utilization



# Funding Sources

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Town School Partnership (Tax Levy & Local Receipts)

Chapter 70 Legislation & Regulations/Cherry Sheet

Grants - Federal, State, and Local

Revolving Funds

Circuit Breaker

Gifts & Donations

Student Activities (fiduciary agent for Student Clubs and Organizations)

# Budgeting Best Practice

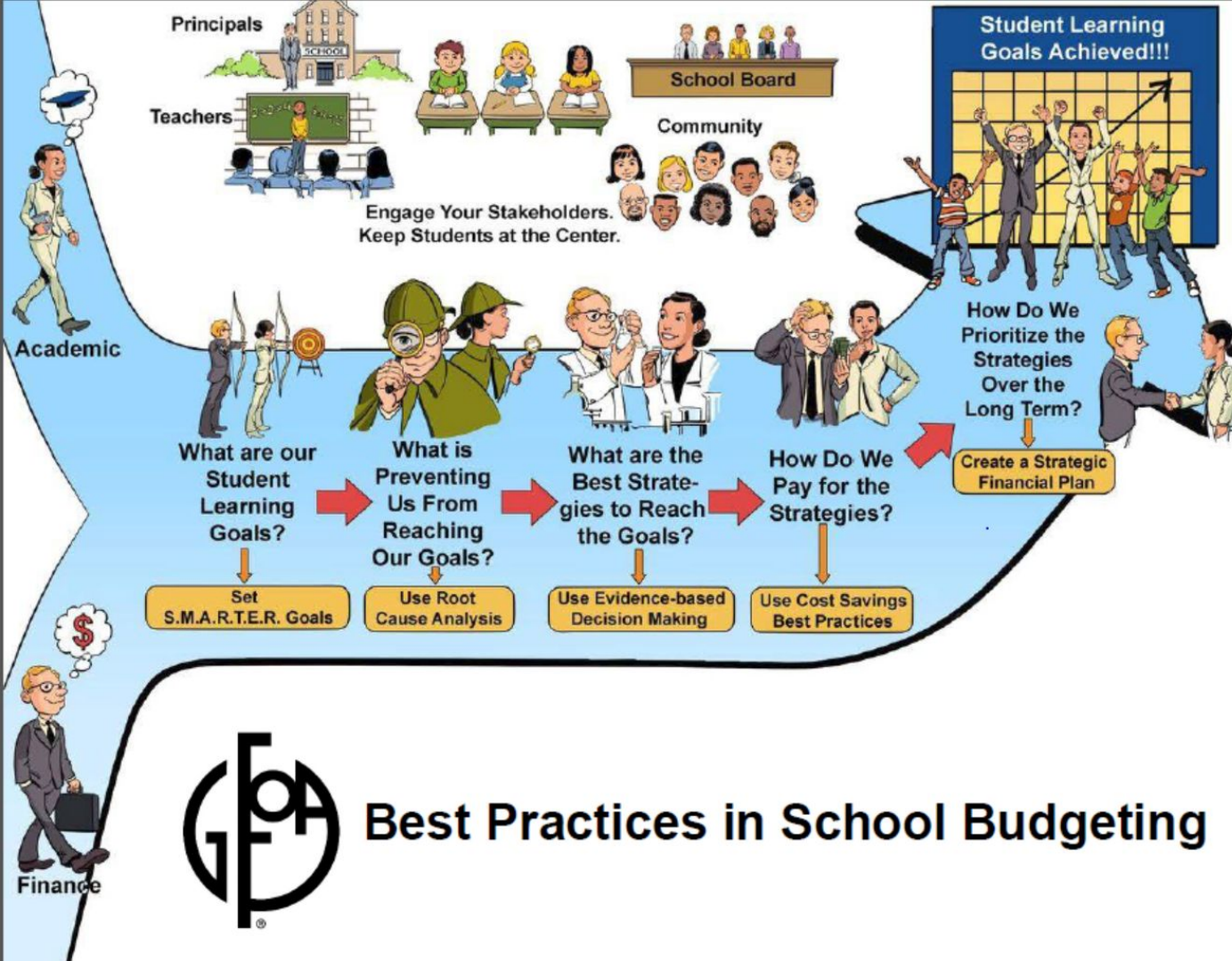
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## GFOA Alliance for Excellence in School Budgeting

1. Plan and Prepare
2. Set Instructional Priorities
3. Pay for Priorities
4. Implement Plan
5. Ensure Stability

## Student Achievement and Financial Stability





[Link  
to  
matrix](#)

# Next Steps to Implementing

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Build Understanding and Beliefs

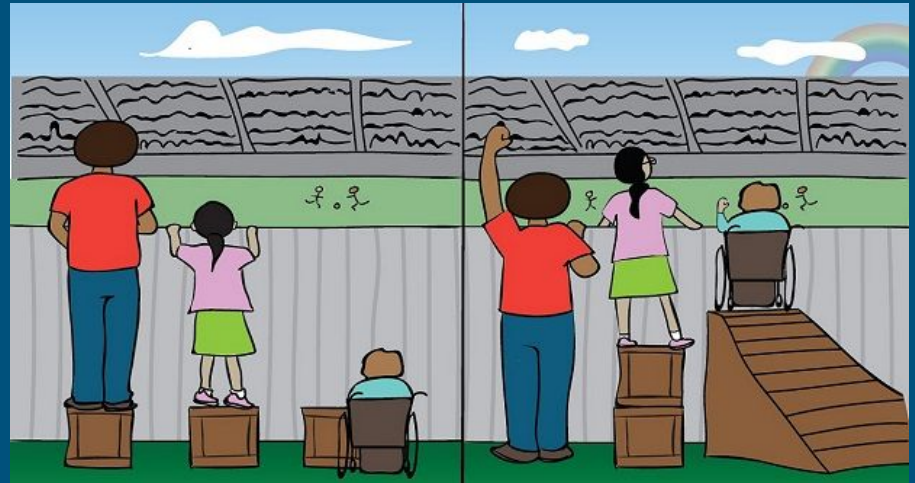
Identify and Overcome Barriers

Prioritize Equity - Challenge

Silos = Inequity

Set Goals & Plan Strategically

Think Non-Linear



PUBLIC SCHOOLS of  
**BROOKLINE**

# Our Core Values

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*High Achievement for All*

*Excellence in Teaching*

*Collaboration*

*Respect for Human Difference*

*Educational Equity*

# Mission of the Public Schools of Brookline

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Our mission is to ensure that every student  
develops the skills and knowledge  
to pursue a productive and fulfilling life,  
to participate thoughtfully in a democracy, and  
succeed in a diverse and evolving global society.

# Pillars of Strategic Plan

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**EQUITY**

**CENTRALITY  
OF THE  
CLASSROOM**

**INSTRUCTION**

**COLLABORATION**

# Pillars of Strategic Plan

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## **EQUITY**

Our actions demonstrate our commitment to equity in opportunity and outcomes and to our core values of educational equity and high achievement for all students.

# Pillars of Strategic Plan

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**CENTRALITY  
OF THE  
CLASSROOM**

Our decisions, budgeting, staffing, and resource allocation prioritize the work that happens between students and educators in our classrooms.

# Pillars of Strategic Plan

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We meet the needs of every student in our schools by providing high quality instruction and learning opportunities for every student every day in all of our schools.

**INSTRUCTION**

# Pillars of Strategic Plan

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We do our best by working together. We collaborate in ways that build on our strengths, celebrate our successes, and allow us to face our challenges openly and honestly.

**COLLABORATION**

# Budget Pressures

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1. Supplies and Materials need to expand with enrollment (per pupil by grade)
2. FTEs due to enrollment, reallocation, realignment, & sustaining ratios
3. Transportation - Fee Based for BHS students, Transportation for Athletics, in-district special education, and homeless students
4. Response to Intervention Programs and Practices (General Education)
5. Special Education Tuitions and School Based Services
6. 504 Services and Supports (non-special education)
7. Professional Development and embedded PD for all employees
8. Collective Bargaining Agreements ( 2-3% COLA, Steps, & need for extended work year)

# Revenue Options/Considerations

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1. Rental of Facilities - rate and fund management
2. Athletic Fees
3. Financial Assistance
4. Materials (BHS Art Supply) Fees
5. Employee Materials Fee (Tuition)
6. Accept Tuition for Non-resident Special Education Students to Winthrop House
7. Transportation Fees (Develop public transportation model with yellow buses)
8. Other?

# Budget Structure and Reporting

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[Uniform Massachusetts Accounting System](#)

[DESE Chart of Accounts](#)

[Public Schools of Brookline - Budget Central](#)

[FY 2018 Budget Document](#)

[Town of Brookline - Budget Central](#)

# 2015 Override

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[FY 16 Applied 2015 Override Funds](#) -  
(Read Budget Message pages 6-17)

[67.96 FTEs for staff](#)

Education Technology Funds

[FY 17 Applied 2015 Override Funds](#) -  
(Read pages 12-14)

[55.67 FTEs for staff](#)

Education Technology Funds

[FY 18 Applied 2015 Override Funds](#) -  
(Read Pages 15-16)

[Education Technology Funds](#)

# Comparable Districts

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Acton-Boxborough	Natick
Arlington	Needham
Belmont	Newton
Brookline	Wellesley
Cambridge	Winchester
Lexington	

*In discussion: 10/15/2017  
SC Finance Sub Committee*

# SC Finance Sub Committee Comparable Districts

## SELECTED DISTRICTS FOR COMPARISONS

Select up to ten districts by clicking in the blue cells.	Region	MA Level	Capacity to Fund Foundation Budget*	2016 Per Pupil Spending In-district	2017 Enrollment & Subgroup Percentages				2016 Percentage Proficient or Higher			2016 Median Student Growth Percentile (SGP)	
					Total Enrolled #	Econ Disadv %	SWD %	ELL %	ELA	Math	Science	ELA	Math
Brookline	GB	2	177%	\$18,376	7,695	9.6	15.3	10.7	84%	81%	72%	61.0	64.0
Acton-Boxborough	GB	2	81%	\$13,396	5,588	6.1	16.4	4.3	87%	84%	81%	57.0	64.0
Arlington	GB	2	116%	\$13,022	5,524	8.7	14.6	4.6	85%	78%	79%	46.0	46.0
Belmont	GB	1	131%	\$11,951	4,466	7.3	10.0	6.2	92%	87%	82%	60.0	58.0
Cambridge	GB	2	252%	\$26,584	6,794	28.4	21.6	7.9	74%	64%	54%	55.0	51.0
Lexington	GB	2	127%	\$16,941	7,072	5.5	13.4	7.0	89%	88%	84%	58.0	63.0
Natick	GB	2	99%	\$13,150	5,472	9.8	14.7	2.0	82%	76%	73%	52.0	56.0
Needham	GB	2	140%	\$15,620	5,588	5.4	16.3	2.5	87%	83%	77%	57.0	64.0
Newton	GB	2	180%	\$17,872	12,827	9.0	19.7	6.7	87%	83%	72%	59.0	61.0
Wellesley	GB	1	227%	\$17,407	5,018	5.7	15.1	2.1	89%	82%	77%	58.0	57.0
Winchester	GB	2	130%	\$12,636	4,623	4.7	16.9	3.6	90%	86%	83%	53.0	55.0

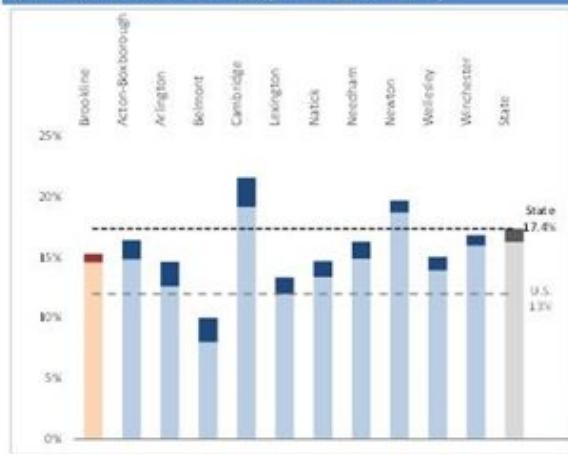
# Comparable Districts - Per Pupil

What are the per pupil expenditures?											
	Total In-district Expenditures	Admin	Instr'l Leaders	Teachers	Other Teaching Services	Professional Development	Instr'l Materials	Guidance & Psychology	Pupil Services	Operation & Maintenance	Benefits and Fixed Costs
Brookline	\$18,376	\$850	\$1,433	\$7,340	\$1,651	\$310	\$554	\$657	\$958	\$1,409	\$3,215
Acton-Boxborough	\$13,396	\$475	\$906	\$5,238	\$1,334	\$98	\$278	\$510	\$1,403	\$895	\$2,257
Arlington	\$13,022	\$607	\$867	\$4,849	\$982	\$241	\$196	\$657	\$1,165	\$1,163	\$2,296
Belmont	\$11,951	\$373	\$870	\$5,119	\$865	\$130	\$470	\$336	\$822	\$1,010	\$1,955
Cambridge	\$26,584	\$1,244	\$1,940	\$8,234	\$2,376	\$971	\$897	\$912	\$2,338	\$1,780	\$5,891
Lexington	\$16,941	\$678	\$1,454	\$6,489	\$1,884	\$287	\$399	\$737	\$1,364	\$1,025	\$2,622
Natick	\$13,150	\$662	\$860	\$4,985	\$1,189	\$155	\$385	\$447	\$1,568	\$882	\$2,017
Needham	\$15,620	\$664	\$1,291	\$6,230	\$1,113	\$180	\$666	\$549	\$1,139	\$1,237	\$2,552
Newton	\$17,872	\$599	\$1,193	\$6,718	\$2,280	\$413	\$423	\$709	\$1,231	\$1,226	\$3,081
Wellesley	\$17,407	\$582	\$1,313	\$6,932	\$2,040	\$326	\$636	\$671	\$1,318	\$1,259	\$2,329
Winchester	\$12,636	\$625	\$860	\$5,574	\$995	\$151	\$385	\$487	\$965	\$848	\$1,747

# Comparable Districts - Special Educ

## 2017 - Students with Disabilities (SWDs) Enrollment and Placement

### % of students with disabilities (in and out of district)



#### Enrollment (#)

All students (in/out)

In-district

All SWDs

In-district, age 6-21

In-district, age 3-5

Out-of-district

#### Enrollment: SWDs as % of all students

In-district, age 6-21

In-district, age 3-5

Out-of-district

	Brookline	Acton-Borborough	Arlington	Belmont	Cambridge	Lexington	Natick	Needham	Newton	Wellesley	Winchester	State
All students (in/out)	7,750	5,679	5,638	4,558	6,961	7,171	5,545	5,671	#####	5,075	4,670	964,514
In-district	7,695	5,588	5,524	4,466	6,794	7,072	5,472	5,588	#####	5,018	4,623	953,748
All SWDs	1,186	933	825	458	1,502	958	815	926	2,553	764	787	167,530
In-district, age 6-21	1,032	785	649	327	1,176	787	683	784	2,222	646	706	141,275
In-district, age 3-5	99	57	62	39	159	72	59	60	203	61	40	15,764
Out-of-district	55	91	114	92	167	99	73	82	128	57	41	10,491
In-district, age 6-21	13.3%	13.8%	11.5%	7.2%	16.9%	11.0%	12.3%	13.8%	17.2%	12.7%	15.1%	14.6%
In-district, age 3-5	1.3%	1.0%	1.1%	0.9%	2.3%	1.0%	1.1%	1.1%	1.6%	1.2%	0.9%	1.6%
Out-of-district	14.6%	14.8%	12.6%	8.0%	19.2%	12.0%	13.4%	14.9%	18.7%	13.9%	16.0%	16.3%
	0.7%	1.6%	2.0%	2.0%	2.4%	1.4%	1.3%	1.4%	1.0%	1.1%	0.9%	1.1%

# Shared and Open Data

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Department of Elementary and Secondary Education (DESE)

[DESE Resource Allocation and District Action Reports \(RADAR\)](#)

[Brookline RADAR Data](#)

[DESE School and District Profiles](#)

Cleargov.com

[Public Schools of Brookline](#)

[Town of Brookline](#)

# Future Information

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Staffing Analysis

Capital Plan - BEEP Building, 9th School, High School

2017 Enrollment Report Presentation

FY 2019 School Budget Presentation